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ABSTRACT

Current expense tax rates, local current expense revenues, total current expenses from all revenue sources, and expenditures for salaries were analyzed in 16 school districts to review the effects of a state statute that significantly modified the formula of state equalization fund allocation. Twenty-four tables of financial information are used to illustrate information that shows the success of the statute that has produced a number of desirable effects such as more equal teachers salaries. Seven of the 24 tables are given in an appendix. (EJS)

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REPORT ON THE EFFECTS OF THE CURRENT EQUALIZATION LAW

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PURPOSE

In June 1984, the Legislature passed and the Governor signed HS 2 for HB 429 which significantly modified the formula for the allocation of State equalization funds, specified the level of State support for this program over a three-year phase-in period, and nearly tripled the State funding of the program over its level in 1983-84, the last year of the old program. The formula change, in addition to increasing the level of State support, also required much greater local tax effort in order for districts to qualify for the State funds than was the case under the old formula.

This report is an update of a document on the same subject prepared last year to review the effects of the new statute. The analysis focuses on four variables as indicators of changes which have occurred in the school finance picture, changes which can be almost entirely attributed to passage of this significant change in the equalization law. The variables analyzed include: current expense tax rates, local current expense revenues, total current expenses from all revenue sources, and expenditures for salaries among the various districts.

PROCEDURES

The basic procedure used throughout this analysis is to provide a comparison of each variable in 1983-84 with the most recently available data on that variable. The basic methodology involves the tabulation of each variable on a district-by-district basis so that an analysis of the degree of dispersion among districts before and after passage of the legislation can be made. In most cases the analysis is limited to the sixteen regular districts. Vocational districts are excluded because their tax rates are established by statute and their expenditure patterns given half-time students are not comparable to the regular districts. Similarly, special education schools have been excluded since their treatment under the equalization law is a special case and the local funds for their operation are raised by tuition tax rates which are set by local boards of education without the referenda requirements that apply to current expense tax rates in the regular districts.

Data were extracted from reports prepared annually by the Department of Public Instruction from data submitted by the local school districts. The primary sources of data included the following:

* Report of Educational Statistics for the fiscal years 1983-84 through 1988-89.

* September Unit Allotment for the fiscal years 1983-84 through 1989-90.

* Assessments & Tax Rates, Delaware Public Schools for the fiscal years 1983-84 through 1989-90.

* Educational Personnel in Delaware Public Schools for the fiscal years 1983-84 through 1988-89. Personnel salary data were also drawn from a computerized personnel file of unpublished data which gives greater detail than that in the published report. This same source was also used to obtain salary data for 1989-90 which have not yet been published.

Most of the analyses are done on a per unit basis since that is the basic method of funding in Delaware. The use of units rather than pupils compensates for differences in program costs among districts which may result from differences in needs of pupils rather than differences in effort that local communities are willing to make.

DEFINITIONS

Current Expense Tax Rates - Tax rates on real estate are expressed throughout the report per $100 of assessed val or full value. The rates on assessed value are the actual rates levied by the county tax offices based upon the assessed value of real estate in a district. However, because assessment practices vary greatly among the counties, the real estate tax rates based upon full value of real estate (i.e. the estimated market value of property) give a better measure of the relative effort being made by the various school districts.

Eight of the sixteen regular school districts also levy a capitation tax for current expense. These per capita taxes have been added to the revenues collectible from real estate taxes to obtain the total local revenues for current expense.

The total local tax revenues collectible have then been divided by the full value of real estate in each district to obtain a "combined tax rate." This would be the equivalent rate levied in each district, if all local taxes were applied to real estate and capitation taxes were eliminated. Thus, the "Combined Tax Rate per $100 of Full Value" gives the best estimate of comparative local tax effort among the districts.

Salaries - Classroom teachers' salaries are used throughout the report as the measure of relative personnel salaries paid in each of the districts. Some tabulations are limited to salaries paid to teachers who receive funding only from State and local funds while other tables include all sources of funding. (Some teachers, for example, receive all or a portion of their salary from federal sources.)

Mean - As used in this report, the term "mean" is used to mean the unweighted average of the values for the sixteen regular school districts. It is obtained by simply summing the sixteen values for the districts and then dividing the sum by 16.

Standard Deviation - As used in this report, the term is the population value of this statistic. The "standard deviation" is a measure of the dispersion of the district values on any variable from the mean. The larger the standard deviation, the greater is the dispersion or variation among districts on that variable. The "standard deviation" may be thought of as the difference (plus or minus) between a typical district and the mean for all districts on a particular variable.

Coefficient of Variation - As used in this report, the term is the ratio of the standard deviation to the mean. It also provides a measure of dispersion or variation among districts on a particular variable. It may be thought of as the percentage difference (plus or minus) between a typical district's value and the mean for all districts on a particular variable.

STATE EQUALIZATION FUNDING

Table 1 provides a summary of the State funding per unit for equalization in each of the sixteen regular districts for the period 1983-84 through 1989-90. Also shown on the table is the full valuation of real estate per unit, i.e., the districts' per unit wealth, in 1989-90. Some highlights from the table are as follows:

1. The taxable real estate per unit ranges from a high of $9,622,623 in Cape Henlopen to a low of $1,598,658 in Lake Forest, a ratio of more than 6 to 1.

2. Equalization per unit has increased dramatically from 1983-84 to 1989-90. For example, the funding per unit increased by $10,077 in the Lake Forest School District from 1983-84 to 1989-90. This is the largest absolute increase in per unit funding among the regular school districts and represents a 454 percent increase in six years.

3. Percentage increases in per unit funding ranged from about 111 percent to about 507 percent among the sixteen regular districts.

4. Even wealthy school districts such as Cape Henlopen experienced significant percentage increases in funding on a per unit basis. The $1,284 per unit increase in Cape Henlopen amounts to a 434 percent increase.

5. The four New Castle County school districts, which make up the School Tax District, qualified for an increase of $1,440 per unit over the six-year period, an increase of 111 percent.

6. Correlations between district wealth, as measured by the full valuation of real estate per unit, and the State equalization funding per unit ranged from -.9746 in 1989-90 to -.9082 in 1988-89. The large values of the coefficients indicate that the new statute is meeting its basic purpose of providing additional State support to districts with relatively low property tax bases.

Table 2 shows the total equalization funds allocated to districts for the years 1983-84 through 1989-90. The table indicates the following:

1. The state's total contribution to public education through equalization funding increased by about $21.5 million or 276 percent from 1983-84 to 1989-90.

2. The Caesar Rodney School District received the largest increase in total dollars, about $2.6 million or 443 percent.

3. The smallest increase in total funding occurred in the Cape Henlopen School District. However, the increase of $267,360 represented a 516 percent increase from 1983-84.

4. The Colonial School District, which has lost units during the period of implementation and qualifies for a relatively low per unit funding because of its per unit real estate wealth, received an increase of $739,693 from 1983-84 to 1989-90. This represents nearly a 108 percent increase over the six-year period. Similar increases occurred in the other New Castle County districts which are part of the School Tax District.

Table 3 provides a tabulation of the effort indices for each of the sixteen regular school districts in 1989-90. The effort index is computed by dividing the district tax rate per $100 of full valuation by the statewide rate that a district must raise to qualify for its full State share of equalization. The table indicates the following:

1. Fifteen of the sixteen regular school districts are currently levying high enough rates to qualify for full State funding, i.e., their effort indices are greater than or equal to 1.0000. Only Appoquinimink has an index below 1.000.

2. As indicated in a note below Table 3, the effort indices for most districts increased substantially between 1988-89 and 1989-90, as a direct result of the changes in full value brought on by the assessment to sales price study completed in 1989. Under the existing equalization formula, the "amount authorized" could increase by as much as 70 %, and some districts could still qualify for full funding without a further tax increase. There is now no incentive for districts to increase local effort.

Table 1

EQUALIZATION PER UNIT BY DISTRICT
1983-84 THROUGH 1989-90

District	Full Value of Real Estate per Unit (1989-90)	Equalization Per Unit						
		1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$3,586,197	$2,158	$4,167	$5,436	$7,768	$8,335	$ 8,764	$ 8,764**
Brandywine Christina Colonial Red Clay	6,742,543	1,301	1,691	1,860	2,277	2,725	2,741	2,741**
Caesar Rodney	1,904,394	2,447	5,014	6,580	9,154	9,281*	10,054	11,623
Capital	3,297,138	1,655	2,993	3,847	5,713	5,940*	5,858	8,568
Lake Forest	1,598,658	2,217	5,081	6,580	8,374	8,374*	10,212	12,294
Milford	2,232,379	1,907	4,217	5,338	7,691	7,691*	8,057	10,904
Smyrna	2,173,207	2,069	4,411	5,672	7,863	7,932*	9,402	11,033
Cape Henlopen	9,622,623	296	739	889	1,224	1,454	1,542	1,580
Delmar	2,593,044	1,803	4,289	5,524	6,853	7,421	8,252	10,113
Indian River	6,830,363	606	788	867	896	1,125	1,373	1,580
Laurel	2,041,793	1,951	4,533	5,831	8,336	8,763	9,163	11,322
Seaford	2,457,588	1,714	3,890	5,041	7,245	8,398	8,279	10,410
Woodbridge	2,115,823	1,833	4,333	5,691	8,149	8,329	8,707	11,159
Correlation with District Wealth***		-.9681	-.9586	-.9347	-.9129	-.9178	-.9082	-.9746

* All real estate in Kent County was reassessed during the 1986-87 school year and the new assessments went on the books in 1987-88. This resulted in major shifts in full value of real estate per unit and in the allocation formula for equalization. These districts received "hold harmless" allocations based upon the provisions of SB 321, 134th General Assembly.

** In accordance with 14 Del. C., §1707, an assessment to sales price study was conducted during the 1989 fiscal year. That study resulted in a major increase in the full value of real estate in New Castle County. As a result, the 135th General Assembly passed SB 153 which held these districts harmless at the per unit allocation for the prior year.

*** The values shown are the correlations between the full value of real estate per unit and the state equalization per unit for each school year indicated. All are statistically significant.

Table 2

TOTAL STATE EQUALIZATION BY DISTRICT
1983-84 THROUGH 1989-90

District	State Equalization 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ 276,224	$ 550,044	$ 695,808	$ 1,017,608	$ 1,091,885	$ 1,139,320	$ 1,174,376**
Brandywine	793,610	1,031,510	1,130,880	1,409,463	1,667,700	1,677,492	1,650,082**
Christina	1,030,392	1,395,075	1,597,740	2,006,037	2,436,150	2,455,936	2,532,684**
Colonial	685,627	894,539	995,100	1,213,641	1,430,625	1,425,320	1,425,320**
Red Clay	974,449	1,285,160	1,428,480	1,773,783	2,144,575	2,096,865	2,110,570**
Caesar Rodney	579,726	1,328,710	1,789,760	2,416,656	2,505,880*	2,714,580	3,149,833
Capital	488,225	909,872	1,188,723	1,822,447	1,930,425*	1,927,282	2,895,984
Lake Forest	392,409	914,580	1,177,820	1,540,816	1,549,190*	1,838,160	2,237,508
Milford	337,539	780,145	982,192	1,445,908	1,507,436*	1,619,457	2,224,416
Smyrna	297,936	661,650	850,800	1,226,628	1,277,043*	1,541,928	1,820,445
Cape Henlopen	51,800	133,759	166,243	232,560	279,168	306,858	319,160
Delmar	72,120	171,560	220,960	246,708	259,735	297,072	353,955
Indian River	196,344	261,616	289,578	307,328	390,375	475,058	551,420
Laurel	[illegible]0,953	475,965	618,086	875,280	920,115	980,441	1,279,386
Seaford	503,378	700,200	927,544	1,354,815	1,612,416	1,515,057	1,915,440
Woodbridge	166,803	407,302	552,027	806,751	841,229	853,286	1,115,900
Vocational & Special	923,188	1,291,559	1,469,355	1,969,507	2,222,152	2,282,054	2,492,900
Total	$7,770,723	$13,193,246	$16,081,096	$21,665,936	$24,066,099	$25,146,166	$29,249,379

* All real estate in Kent County was reassessed during the 1986-87 school year and the new assessments went on the books in 1987-88. This resulted in major shifts in full value of real estate per unit and in the allocation formula for equalization. These districts received "hold harmless" allocations based upon the provisions of SB 321, 134th General Assembly.

** In accordance with 14 Del. C., § 1707, an assessment to sales price study was conducted during the 1989 fiscal year. That study resulted in a major increase in the full value of real estate in New Castle County. As a result, the 135th General Assembly passed SB 153 which held these districts harmless at the per unit allocation for the prior year.

Table 3

EFFORT INDICES BY DISTRICT

1989-90

District	Effort Index*
Appoquinimink	.9234
Brandywine	1.6353**
Christina	1.6109***
Colonial	1.3542
Red Clay	1.3542
Caesar Rodney	1.4047
Capital	1.6889
Lake Forest	1.7326
Milford	1.2737
Smyrna	1.4505
Cape Henlopen	1.1963
Delmar	1.2984
Indian River	1.1118
Laurel	1.2726
Seaford	1.4714
Woodbridge	1.2667

* The effort indices changed significantly in 1989-90 from those for prior years as a result of the assessment to sales price study conducted during 1989.

** Includes effort based upon $.468 tax rate for the New Castle County Tax District plus $.099 levied by the Brandywine School District for current expenses.

*** Includes effort based upon $.468 tax rate for the New Castle County Tax District plus $.088 levied by the Christina School District for current expenses.

LOCAL CURRENT EXPENSE TAXES

The new equalization law included a factor called the effort index which required most local districts to increase their local support for current operating expenses in order to qualify for the full share of the increased State equalization funding. The "amount authorized" per unit for equalization, increased from $2,960 in 1983-84 to $15,800 by 1987-88 and required an increased tax effort in all but four school districts--the four New Castle County school districts which share in the revenues from the School Tax District--in order that each district would receive its full State share of equalization. Thus, one expected outcome of the new equalization statute was an increase in local tax rates and revenues. To see whether this expected outcome has occurred, a review was made of referenda, current expense tax rates and local revenue changes since passage of the equalization statute.

Referenda for Current Expenses

All twelve school districts (excluding the four New Castle County school districts) have held successful current expense tax referenda since 1982-83.* It is clear that some of the referenda passed during the 1983-84 school year were in anticipation of the passage of a new equalization law which would require increased local tax effort. Table 4 provides a tabulation, by district, of the current expense referenda held and passed beginning in 1983-84. The table provides the date of the referendum, the effective date of the additional rate, the change in tax rate, and the estimated additional current expense taxes collectible as a result of the referenda. (For purposes of consistency, the additional local revenues collectible are computed using assessments and capitations in the fiscal year in which the new rate first became effective.)

As shown in Table 4, the total annual increase in local current expense funds resulting from the numerous referenda held in Appoquinimink and the Kent and Sussex County school districts will be nearly $9.5 million. Excluding the $150,000 cash transfer authorized by referendum in Smyrna, Table 4 indicates that these twelve districts are currently receiving about $9.3 million more in local taxes as a result of referenda held since 1983-84. Since these twelve districts levied current expense tax rates which generated only $10.0 million in 1983-84 (from Table 22: $53.2 million - $43.2 million), these new tax levies are producing about a 95 percent increase in local current expense revenues.

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*In addition, the Christina and Brandywine School Districts conducted successful referenda but are not included in Table 4 since the rate increases were not required to meet local match requirements under the equalization statute.

Table 4

SUCCESSFUL CURRENT EXPENSE TAX REFERENDA

(Southern New Castle, Kent, and Sussex Counties)

District	Date of Referenda	Effective Date of Added Rate	New or Transfer	Additional Rate[a]	Est. Increase in Taxes Collectible[b]
Appoquinimink	12/11/85	7/1/86	New	$ .0875	$227,298
Caesar Rodney	11/8/83	7/1/84	Transfer	.115	92,823
	5/8/84	7/1/84	New	.25	201,790
	5/8/84	7/1/84	New	5.00 (Cap.)	55,040
	2/4/86	7/1/86	New	.14	117,023
	2/4/86	7/1/86	New	5.00 (Cap.)	60,375
	5/24/88	7/1/88	New	.076	223,617
Capital	12/14/83	7/1/84	New	.20	343,386
	12/10/85	7/1/86	New	.10	180,347
	3/29/88	7/1/88	New	.11	682,408
Lake Forest	5/8/84	7/1/84	New	.20	106,497
	5/17/88	7/1/88	New	.174	331,921
Milford	3/28/85	7/1/86	Transfer	.08	67,702
	3/28/85	7/1/86	New	.265	224,264
	4/11/89	7/1/89	Transfer	9.00 (Cap.)	70,389
Smyrna	10/25/83	7/1/84	New	.20	120,609
	11/19/85	7/1/86	New	.25	119,721[c]
	4/12/88	5/1/88	Transfer	Cash	150,000[d]
	4/12/88	7/1/88	New	.145	241,664[e]
	4/12/88	7/1/88	New	.025	13,482[f]
Cape Henlopen	11/10/83	7/1/84	New	.10	292,349
	11/14/85	7/1/86	Transfer	.03	97,932
	11/14/85	7/1/86	New	.28	914,031
	11/14/85	7/1/87	New	.13	450,887
	3/21/89	7/1/89	Transfer	.05	199,236
Delmar	11/9/85	7/1/86	New	.22	43,495
	11/9/85	7/1/86	New	6.00(Cap.)	11,166
Indian River	3/28/84	7/1/84	New	.13	520,467
	3/28/84	7/1/84	Transfer	.07	280,252
	3/28/84	7/1/84	New	2.00(Cap.)	33,412
	3/18/86	7/1/86	New	.15	668,582
	3/18/86	7/1/87	New	.15	713,242
	3/18/86	7/1/88	New	.15	766,475

(continued)

Table 4 (continued)

SUCCESSFUL CURRENT EXPENSE TAX REFERENDA

(Southern New Castle, Kent, and Sussex Counties)

District	Date of Referenda	Effective Date of Added Rate	New or Transfer	Additional Rate[a]	Est. Increase in Taxes Collectible[b]
Laurel	3/21/85	7/1/85	Transfer	.08	37,463
	3/21/85	7/1/85	New	5.50(Cap.)	27,792
	3/21/85	7/1/85	New	.15	70,243
	3/21/85	7/1/86	New	.15	71,186
Seaford	5/18/85	7/1/85	New	$ .13	$ 127,807
	5/18/85	7/1/85	New	4.50(Cap.)	36,621
	5/18/85	7/1/86	New	.13	131,219
	5/18/85	7/1/86	New	4.50(Cap.)	50,868
	5/19/87	7/1/87	New	.08	83,845
Woodbridge	5/18/85	7/1/85	New	.25	109,003
	5/18/85	7/1/86	New	.25	106,892
Total					$9,474,821

(a) Rates shown are based on assessed value of real estate; increases in capitation tax rates are noted by "Cap."

(b) Estimated increase in taxes collectible is based upon assessments and numbers of capitations in the year in which the new rate first became effective.

(c) This increase applied only to property located in the Kent County portion of the district.

(d) This was a "one-time" cash transfer from the minor capital improvement account to the current expense account.

(e) This increase was for property located in the Kent County portion of the district.

(f) This increase was for property located in the New Castle County portion of the district.

Table 5

SUCCESSFUL CURRENT EXPENSE TAX REFERENDA

(Northern New Castle County)

District	Date of Referenda	Effective Date of Added Rate	New or Transfer	Additional Rate[a]	Est. Increase in Taxes Collectible[b]
Brandywine	10/27/87	7/1/88	New	$ .099	$2,791,741
Christina	10/7/86	7/1/87	New	.088	2,650,654
Total					$5,442,395

(a) Rates shown are based on assessed value of real estate.

(b) Estimated increase in taxes collectible is based upon assessments in the year in which the new rate first became effective.

Table 5 displays the effects of the two successful referenda that have been held in the School Tax District in New Castle County. Both Brandywine and Christina have been successful in passing new current expense levies, the first since the desegregation order was issued in that area. These referenda are not included in Table 4 since they were not required in order for the districts to qualify for their full State share of equalization funding. However, the data presented in Table 5 are of interest since they impact the figures presented in Tables 6 through 17. These two referenda resulted in an annual increase in tax revenues of about $5.4 million, more than one-half of the increase that has occurred to the downstate districts from all of the referenda held in those twelve districts since 1983-84.

Local Current Expense Tax Rates

Tables 20 and 21 in the Appendix show the actual real estate tax rates for current operations and the capitation tax rates for each for the years 1983-84 through 1989-90, respectively. These tables indicate clearly the rate increases which have been implemented. However, Table 6, which displays the combined tax rate for both real estate and capitations based upon the full value of real estate in each district, is of even more interest. The table indicates that the average tax rate increased from about 25.6¢ per $100 of full value in 1983-84 to about 36.4¢ per $100 of full value in 1988-89, a 42.2 percent increase in five years. This average rate then declined to 30.2¢ per $100 of full value in 1989-90 because of the assessment to sales price study. The standard deviation has declined from about 10.5¢ to about 4.6¢ and the coefficient of variation has dropped from 41.1 percent to 15.3 percent, indicating greater equity of local tax effort. The ratio indicates that the tax effort made by the districts comprising the New Castle County School Tax District was about 3.91 times as high as the effort being made by Indian River in 1983-84; this ratio was reduced to 1.88 by 1989-90. It should also be noted that these measures of variation would have declined even more, reflecting a further reduction in the dispersion among district tax rates, except that New Castle County was reassessed in 1985-86 and the two referenda in Brandywine and Christina acted to counter the impact.

Based upon these data on referenda and combined tax rates, it is clear that the new equalization law has successfully met one of its objectives. The level of local tax effort in twelve of the sixteen districts has increased dramatically and the disparity in tax effort among the districts has been reduced to less than half its size before the new equalization law.

Local Current Expense Revenues & Equalization

The basic purpose of State equalization is to increase the equity in revenues available to school districts, i.e., to compensate for disparities among districts in their relative abilities to raise funds locally. Thus, another way of looking at the impact of the new statute is to analyze the combination of local current expense taxes collectible and the State equalization funds provided. The amounts of equalization funds allocated before and after the

passage of the new statute were provided in Table 2. Table 22 in the Appendix provides a tabulation of the current expense taxes collectible in each district for the years 1983-84 through 1989-90. This latter table assumes 100 percent collection of both real estate and capitation taxes levied in each of the fiscal years shown.

Table 7 combines the local current expense taxes collectible with the State equalization provided for the period 1983-84 through 1989-90. The data indicate a statewide increase in funds available of about $53.1 million from 1983-84 to 1989-90. The actual dollars available to each district are of interest, but the more important question is whether or not the new statute has had the effect of increasing the equity of resources available among the districts. In order to make such an analysis, the resources available must take into account the variation in the size of the districts.

Table 8 provides that comparison. The total local revenues plus State equalization given in Table 7 are divided by the number of Division I units in each district for each of the years displayed. Thus, Table 8 provides a comparison of the funds available from local taxes and equalization for each unit of pupils enrolled. The basic assumption of HB 429 was that all districts would have at least $13,950 per unit available in 1986-87 and that amount was subsequently increased to $15,800 for 1987-88 through 1989-90. The data and the statistics at the bottom of the table show very clearly that the disparity in funding available has decreased significantly during the implementation of the new equalization law. Highlights from the table include the following:

1. Resources available statewide from these two sources of funding increased by an average of $11,065 per unit ($20,128 - $9,063) since implementation of the new statute.

2. Districts with the least total resources in 1983-84 made the largest gains by 1989-90. For example, Caesar Rodney's funds per unit increased by $12,887 ($17,491 - $4,604) over six years, a 280 percent increase. Similar large percentage increases occurred in other "low-wealth" districts such as: Appoquinimink, Lake Forest, Smyrna, Laurel, and Woodbridge.

3. The standard deviation was reduced from $5,045 to $3,754 indicating a $1,291 decrease in the level of dispersion of revenues among the districts.

4. This effect is shown even more dramatically by the coefficient of variation which decreased from 55.7 percent to only 18.6 percent in six years.

5. Stated in other terms, the highest resource district in 1983-84 (Red Clay--$17,640) had 3.83 times the funds available in the lowest resource district (Caesar Rodney--$4,604). By 1989-90 the highest resource district (Brandywine - $27,963) had only about 1.74 times the funds available in the lowest resource district (Appoquinimink - $16,028).

Thus, it is clear that the combination of local current expense revenues and State equalization funds available is becoming more equitable than it was under the old statute. However, the impact of the New Castle County reassessment and the referenda held in Brandywine and Christina are also reflected in the data in Table 8. The equity measures (standard deviation, coefficient of variation, range and ratio) were all smaller in 1986-87 than in 1987-88 and 1988-89. The increased income generated by the reassessment and referenda has tended to increase the level of disparity and to work counter to the equalization statute. However the assessment to sales price study reversed that trend by freezing the equalization in New Castle County; the 1989-90 ratio drops to 1.74. Again, both the coefficient of variation and the ratio indicate that the gap in resources available from local taxes and equalization is less than half as large as it was in 1983-84.

Table 6

COMBINED TAX RATES FOR CURRENT OPERATIONS
(Based upon $100 of Full Value)

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ .2211	$ .2211	$ .2190	$ .3150	$ .3150	$ .3150	$ .2025
Brandywine	.4295	.4295	.4680	.4680	.4680	.5670	.3587
Christina	.4295	.4295	.4680	.4680	.5560	.5560	.3533
Colonial	.4295	.4295	.4680	.4680	.4680	.4680	.2970
Red Clay	.4295	.4295	.4680	.4680	.4680	.4680	.2970
Caesar Rodney	.1663	.2590	.2601	.3057	.2728	.3190	.3081
Capital	.2568	.2996	.2996	.3210	.3144	.3780	.3704
Lake Forest	.2226	.2643	.2662	.2678	.2324	.3370	.3800
Milford	.2149	.2133	.2125	.3003	.2791	.2780	.2794
Smyrna	.1971	.2429	.2481	.2914	.2684	.3450	.3181
Cape Henlopen	.1732	.1983	.1983	.2736	.3087	.3090	.2624
Delmar	.2311	.2306	.2305	.2997	.3109	.3060	.2848
Indian River	.1099	.1617	.1611	.2002	.2388	.2750	.2439
Laurel	.1900	.1864	.2596	.3127	.3079	.2980	.2791
Seaford	.2178	.2163	.2581	.3148	.3312	.3230	.3227
Woodbridge	.1757	.1739	.2342	.2997	.2893	.2880	.2778
Mean of Districts	$ .2559	$ .2741	$ .2950	$ .3359	$ .3393	$ .3644	$ .3022
Standard Deviation	$ .1052	$ .0957	$ .1044	$ .0811	$ .0928	$ .0932	$ .0462
Coefficient of Variation	.4111	.3490	.3538	.2414	.2735	.2558	.1529
Range (Highest-Lowest)	$ .3196	$ .2678	$ .3069	$ .2678	$ .3236	$ .2920	$ .1775
Ratio (Highest / Lowest)	3.9081	2.6562	2.9050	2.3377	2.3924	2.0618	1.8765

Source: Assessments & Tax Rates, Delaware Public Schools, for the fiscal years 1983-84 through 1989-90.

Notes: These data are derived by summing local tax revenues from both real estate and capitation taxes and then dividing the sum by the full value of real estate. Rates changed from 1988-89 to 1989-90 primarily as a result of the assessment to sales price study conducted in 1989.

Table 7

LOCAL CURRENT EXPENSE TAXES COLLECTIBLE
PLUS STATE EQUALIZATION FUNDING

1983-84 through 1989-90

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ 791,815	$ 1,114,550	$ 1,240,948	$ 1,835,879	$ 1,943,918	$ 2,045,231	$ 2,147,707
Brandywine	10,570,778	11,186,460	12,090,443	12,224,096	12,984,337	16,188,268	16,833,496
Christina	13,591,787	14,536,776	16,420,099	17,285,264	21,193,359	22,394,701	23,688,253
Colonial	9,264,930	9,639,080	10,499,376	10,729,807	11,174,999	11,478,414	11,924,866
Red Clay	13,212,097	13,713,359	15,083,017	15,434,373	16,386,352	17,166,931	17,557,018
Caesar Rodney	1,187,849	2,305,748	2,787,251	3,610,588	3,822,675	4,280,257	4,739,958
Capital	2,486,872	3,313,571	3,675,536	4,527,651	4,921,320	5,835,621	7,024,289
Lake Forest	927,785	1,572,244	1,849,803	2,204,866	2,278,373	2,909,324	3,343,215
Milford	1,078,531	1,530,563	1,752,482	2,525,687	2,630,158	2,793,744	3,496,700
Smyrna	801,738	1,312,936	1,533,355	2,034,176	2,153,476	2,686,306	2,961,216
Cape Henlopen	1,935,361	2,443,319	2,628,903	3,790,753	4,545,250	4,932,974	5,419,612
Delmar	236,699	343,006	396,448	482,792	512,633	551,025	612,412
Indian River	1,855,303	2,840,769	3,068,547	3,862,984	4,913,869	6,071,792	6,364,557
Laurel	532,526	811,123	1,102,435	1,466,461	1,522,919	1,594,450	1,923,419
Seaford	1,113,522	1,517,860	1,938,502	2,620,552	2,995,205	2,920,921	3,374,843
Woodbridge	460,761	707,074	966,760	1,327,284	1,376,386	1,407,803	1,703,730
Total-Reg. Districts	$60,048,354	$68,888,438	$77,033,905	$85,963,213	$95,355,229	$105,257,762	$113,115,291

Table 8

LOCAL CURRENT EXPENSE TAXES PLUS EQUALIZATION
FUNDS AVAILABLE PER UNIT

1983-84 through 1989-90

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ 6,186	$ 8,444	$ 9,695	$14,014	$14,839	$15,733	$16,028
Brandywine	17,273	18,338	19,886	19,748	21,216	26,451	27,963
Christina	17,161	17,620	19,115	19,620	23,706	24,994	25,637
Colonial	17,581	18,221	19,625	20,131	21,286	22,074	22,932
Red Clay	17,640	18,044	19,639	19,813	20,821	22,440	22,801
Caesar Rodney	4,604	8,701	10,247	13,676	14,158	15,853	17,491
Capital	8,430	10,900	11,895	14,193	15,143	17,737	20,782
Lake Forest	5,242	8,735	10,334	11,983	12,316	16,163	18,369
Milford	6,093	8,273	9,524	13,435	13,419	13,899	17,141
Smyrna	5,568	8,753	10,222	13,040	13,376	16,380	17,947
Cape Henlopen	11,059	13,499	14,058	19,951	23,673	24,789	26,830
Delmar	5,917	8,575	9,911	13,411	14,647	15,306	17,497
Indian River	5,726	8,557	9,187	11,262	14,161	17,549	18,237
Laurel	5,170	7,725	10,400	13,966	14,504	14,901	17,021
Seaford	6,291	8,433	10,535	14,014	15,600	15,961	18,342
Woodbridge	5,063	7,522	9,967	13,407	13,628	14,365	17,037
Mean of Districts	$ 9,063	$11,271	$12,765	$15,354	$16,655	$18,412	$20,128
Standard Deviation	$ 5,045	$ 4,147	$ 4,076	$ 3,120	3,837	$ 4,086	3,754
Coefficient of Variation	.5567	.3679	.3193	.2032	.2304	.2219	.1865
Range (Highest - Lowest)	$13,036	$10,816	$10,699	$ 8,869	$11,390	$12,552	$11,935
Ratio (Highest / Lowest)	3.8315	2.4379	2.1646	1.7875	1.9248	1.9031	1.7446

CURRENT EXPENDITURES

The previous section of the report dealt with resources available from local current expense taxes and from State equalization allocations. However, those two sources represent only a part of the total resources available to school districts. Another way of determining whether greater equity now exists among districts is to look at total current expenditures from all revenue sources on a per unit basis. Current expenditure data are available for only five years under the new equalization formula. The actual current expenditure data for 1983-84 through 1988-89 are given in Table 23 in the Appendix.

These total current expense data were divided by the number of Division I units in each district to obtain the data displayed in Table 9. These data indicate the impact of the first years of the new statute, and the trend is quite clear. The data indicate the following:

1. Prior to the new equalization formula, the typical district expenditure per unit varied from the state average by $6,891 or 13.5 percent. In the fifth year under the new law, the standard deviation dropped to $6,793 meaning that the typical district varied from the state average by plus or minus 9.0 percent.

2. The range of current expenditures per unit declined from $20,192 in 1983-84 to $18,362 in 1987-88, but then increased $24,327 in 1988-89.

3. In 1983-84 the highest spending district spent about $1.46 for each $1.00 spent by the lowest spending district on a per unit basis. In 1988-89 this ratio was reduced to about $1.38 for the highest spending district in comparison to the $1.00 spent in the lowest spending district.

Thus, the total current expenditure per unit data indicate a mixed trend. The range of expenditures per unit has apparently not been affected appreciably by the equalization law. However, the distribution of values among the 16 districts clearly has been. While the average increased by nearly 50% (from $50,901 in 1983-84 to $75,504 in 1988-89), the standard deviation decreased from $6,891 to $6,793. This translates to a reduction in the disparity, as measured by the coefficient of variation, from 13.5 percent to 9.0 percent.

Table 9

CURRENT EXPENDITURES PER UNIT OF PUPILS
(All Sources of Funds)

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1989-90
Appoquinimink	$46,469	$51,144	$59,323	$60,001	$68,615	$74,605
Brandywine	59,634	65,124	74,155	75,653	79,894	87,412
Christina	62,709	64,279	67,133	70,228	76,238	79,666
Colonial	59,733	62,046	70,019	70,581	76,083	81,705
Red Clay	64,126	66,630	73,839	77,617	79,269	88,654
Caesar Rodney(a)	43,934	49,794	56,283	61,591	65,124	71,079
Capital(b)	53,550	57,954	63,406	66,575	72,107	77,145
Lake Forest	44,899	50,131	55,875	58,969	61,983	71,951
Milford	46,112	48,079	54,229	58,287	61,532	66,952
Smyrna	44,833	51,162	55,911	60,653	61,586	64,307
Cape Henlopen(c)	54,965	60,063	63,362	70,250	78,640	83,826
Delmar	49,621	54,649	60,308	68,341	70,812	73,979
Indian River	45,330	49,992	54,963	59,547	66,651	72,786
Laurel	45,759	51,186	58,566	62,887	66,804	70,113
Seaford(d)	45,040	50,147	56,225	60,709	64,771	72,232
Wood Bridge	47,704	52,181	55,663	60,061	64,744	71,655
Mean of Districts	$50,901	$55,285	$61,204	$65,122	$69,678	$75,504
Standard Deviation	$ 6,891	$ 6,155	$ 6,542	$ 6,052	$ 6,357	$ 6,793
Coefficient of Variation	.1354	.1113	.1069	.0929	.0912	.0900
Range (Highest - Lowest)	$20,192	$18,551	$19,926	$19,330	$18,362	$24,327
Ratio (Highest / Lowest)	1.4596	1.3858	1.3674	1.3316	1.2984	1.3786

(a) Includes Consortium ILC
(b) Includes Kent County Orthopedic School
(c) Includes Consortium ILC
(d) Includes Sussex County Orthopedic Program

TEACHER SALARIES

The largest single expenditure for schools is for employee salaries. Prior to passage of the new equalization law, it was apparent that a large disparity existed among the various districts in the State in salaries paid to employees. Since much of the local tax revenues and the State equalization funds were and are being used to provide local salary supplements, it was an implied intent of the new statute to provide additional funds which could be used to raise salaries in the lower paying school districts.

Rather than reviewing salaries for all categories of employees, which would require a full report in itself, the determination was made to use classroom teachers' salaries as a proxy measure for all salaries, to determine if the statute had any significant impact on salaries. The decision was also made to use average salaries rather than comparing numerous points on the various salary schedules over a period covering seven school years in order to simplify the analysis.

State and Local Salaries - The average salaries paid to classroom teachers from all sources of funding in each fiscal year from 1983-84 through 1989-90 are displayed in Table 24 in the Appendix. However, since the State portion of the salary paid to each teacher is dictated by the State salary schedule and is applied uniformly statewide, and since the primary interest is in the disparity in local salary supplements paid by the various districts, it is more useful to analyze only those salaries paid to teachers who are receiving a combination of state and local funds. This eliminates from the analysis those teachers who are paid wholly or in part with federal funds. Tables 10 through 16 provide data on this group of teachers, by school district, for the fiscal years 1983-84 through 1989-90, respectively. These tabulations indicate the following:

1. The disparities in average teachers' salaries among the various school districts are not entirely the result of differences in local salary supplements. There are variations in the average State salary paid in the sixteen districts. These variations result entirely from differences in training and/or experience of the teaching staffs in the various districts. The range of salary differences due to this phenomena has been fairly consistent across the seven years, accounting for differences between the highest and lowest paying districts of from $2,536 in 1984-85 (Brandywine vs. Appoquinimink) to $1,628 in 1987-88 (Colonial vs. Appoquinimink). The standard deviations indicate that the typical district paid an average State salary within about $500 to $700 of the average for all districts during the seven years analyzed. This stability is confirmed by the coefficient of variation which ranged from 4.3 percent in 1984-85 to 2.6 percent in 1987-88. (The next subsection of this report provides an analysis of the salaries paid to teachers after compensating for the training and experience differences.)

2. There are large differences in the local supplements paid to teachers among the sixteen districts; however, those differences are being reduced in both absolute terms and in terms of percentages. The difference between the highest and lowest average local supplement was reduced from $6,945 in 1983-84 to $5,714 in 1989-90. Furthermore, this reduction occurred during a period when the average local supplement increased by $5,349 ($9,219-$3,870). Thus, the coefficient of variation in local supplements, which measures the percentage of variation of a typical district from the mean of all districts, dropped dramatically from 64.9 percent in 1983-84 to 21.9 percent in 1989-90. This change is due to large increases in local supplements in several of the districts that paid relatively low supplements in years prior to the passage of the new equalization law. Some examples are as follows:

District	1983-84	1989-90	Change
Caesar Rodney	$ 2,410	$ 8,807	$ 6,397
Capital	3,404	8,588	5,184
Indian River	2,680	9,496	6,816
Lake Forest	1,984	7,685	5,701
Laurel	2,106	6,675	4,569
Smyrna	1,738	7,810	6,072

By way of contrast, the average local supplement in the highest paying district in 1983-84, Brandywine, increased by only $3,546.

3. Due to the change in local supplements, the range of total average salaries paid by the various school districts closed significantly from 1983-84 to 1989-90. The difference in total average salary between the highest (Brandywine) and lowest (Smyrna) paying districts was $8,669 in 1983-84. By 1989-90 the difference had declined to $7,803. This reduction in the disparity is reflected in the coefficient of variation which was reduced from 16.3 percent in 1983-84 to 8.2 percent in 1989-90.

Adjusted Teacher Salaries - As noted previously, the average total salaries for all classroom teachers in all districts are given in Table 24. Those data indicate that the range, i.e. the difference between the highest and lowest total average salaries was $8,476 in 1983-84. This difference was reduced to $7,092 in 1989-90. However, as previously indicated, a portion of that difference is due to differences in experience and/or training. In order to get a realistic estimate of the salary differences that would have existed or those that now exist among districts if the staffs in the various districts had equivalent training and experience, the data presented in Table 17 were prepared.

Table 10

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(TEACHERS PAID FROM STATE & LOCAL FUNDS ONLY)

1983-84

District	State Portion	Local Portion	Total
Appoquinimink	$14,113	$2,265	$16,379
Brandywine	16,273	8,683	24,956
Christina	15,484	7,822	23,307
Colonial	15,444	7,815	23,260
Red Clay	15,790	8,166	23,957
Caesar Rodney	14,569	2,410	16,980
Capital	15,258	3,404	18,663
Lake Forest	14,588	1,984	16,573
Milford	14,600	2,506	17,106
Smyrna	14,548	1,738	16,287
Cape Henlopen	15,042	3,725	18,767
Delmar	14,560	1,857	16,418
Indian River	14,245	2,680	16,926
Laurel	14,770	2,106	16,876
Seaford	14,453	2,758	17,211
Woodbridge	14,392	1,996	16,388
Mean of Districts	$14,883	$3,870	$18,753
Standard Deviation	$ 587	$2,513	$ 3,054
Coefficient of Variation	.0394	.6494	.1629
Range (Highest - Lowest)	$ 2,160	$6,945	$ 8,669
Ratio (Highest/Lowest)	1.1531	4.9960	1.5323

Source: Statewide computerized personnel file for 1983-84.

Table 11

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(TEACHERS PAID FROM STATE & LOCAL FUNDS ONLY)

1984-85

District	State Portion	Local Portion	Total
Appoquinimink	$15,168	$3,698	$18,866
Brandywine	17,704	8,576	26,280
Christina	16,966	8,305	25,272
Colonial	16,933	7,914	24,848
Red Clay	17,262	8,112	25,375
Caesar Rodney	15,919	4,844	20,763
Capital	16,747	4,597	21,344
Lake Forest	15,972	3,535	19,507
Milford	15,931	3,679	19,611
Smyrna	15,662	3,075	18,737
Cape Henlopen	16,477	5,097	21,574
Delmar	16,254	3,240	19,495
Indian River	15,567	3,450	19,017
Laurel	16,175	3,586	19,761
Seaford	15,800	3,500	19,301
Woodbridge	15,324	3,357	18,681
Mean of Districts	$16,241	$4,910	$21,152
Standard Deviation	$ 696	$1,995	$ 2,623
Coefficient of Variation	.0429	.4064	.1240
Range (Highest - Lowest)	$ 2,536	$5,501	$ 7,599
Ratio (Highest / Lowest)	1.1672	2.7889	1.4068

Source: Statewide computerized personnel file for 1984-85.

Table 12

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1985-86

District	State Portion[a]	Local Portion	Total[a]
Appoquinimink	$16,050	$4,554	$20,605
Brandywine	18,463	9,640	28,103
Christina	17,844	8,707	26,551
Colonial	17,777	8,880	26,658
Red Clay	17,933	9,007	26,940
Caesar Rodney	16,946	5,892	22,838
Capital	17,718	5,691	23,409
Lake Forest	16,766	4,210	20,977
Milford	16,865	4,342	21,207
Smyrna	16,435	3,705	20,140
Cape Henlopen	17,526	5,497	23,023
Delmar	16,877	4,158	21,036
Indian River	16,354	3,948	20,303
Laurel	17,169	4,622	21,791
Seaford	16,687	3,994	20,682
Woodbridge	16,468	4,181	20,650
Mean of Districts	$17,117	$5,689	$22,807
Standard Deviation	$ 663	$2,044	$ 2,644
Coefficient of Variation	.0387	.3593	.1159
Range (Highest - Lowest)	$ 2,413	$5,935	$ 7,963
Ratio (Highest / Lowest)	1.1503	2.6019	1.3954

Source: Statewide computerized personnel file for 1985-86.

(a) Does not include $285 authorized by SS 1 for SB 278, which was approved after these data were collected.

Table 13

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1986-87

District	State Portion	Local Portion	Total
Appoquinimink	$17,922	$5,886	$23,809
Brandywine	19,985	10,165	30,150
Christina	19,280	8,804	28,084
Colonial	19,766	9,726	29,493
Red Clay	19,784	9,547	29,331
Caesar Rodney	18,918	8,066	26,984
Capital	19,743	7,323	27,066
Lake Forest	18,699	4,907	23,607
Milford	18,886	6,635	25,522
Smyrna	18,571	6,401	24,973
Cape Henlopen	19,200	7,611	26,811
Delmar	19,144	6,130	25,274
Indian River	18,458	5,604	24,063
Laurel	19,144	5,942	25,087
Seaford	18,581	5,971	24,552
Woodbridge	18,242	5,414	23,656
Mean of Districts	$19,020	$7,133	$26,154
Standard Deviation	$ 580	$1,621	$ 2,118
Coefficient of Variation	.0305	.2272	.0810
Range (Highest - Lowest)	$ 2,063	$5,258	$ 6,543
Ratio (Highest / Lowest)	1.1151	2.0715	1.2772

Source: Statewide computerized personnel file for 1986-87.

Table 14

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1987-88

District	State Portion	Local Portion	Total
Appoquinimink	$19,613	$ 6,246	$25,860
Brandywine	21,209	10,097	31,307
Christina	20,704	10,153	30,857
Colonial	21,241	10,692	31,933
Red Clay	21,046	10,435	31,482
Caesar Rodney	20,413	8,184	28,597
Capital	21,165	7,966	29,131
Lake Forest	19,901	4,948	24,849
Milford	20,155	6,669	26,825
Smyrna	20,194	6,511	26,706
Cape Henlopen	20,679	9,864	30,544
Delmar	20,495	6,009	26,504
Indian River	20,045	7,315	27,361
Laurel	20,426	6,515	26,941
Seaford	19,974	6,480	26,454
Woodbridge	19,640	5,712	25,352
Mean of Districts	$20,431	$7,737	$28,169
Standard Deviation	$ 523	$1,857	$ 2,306
Coefficient of Variation	.0256	.2400	.0819
Range (Highest - Lowest)	$ 1,628	$5,744	$ 7,084
Ratio (Highest / Lowest)	1.0830	2.1609	1.2851

Source: Statewide computerized personnel file for 1987-88.

Table 15

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1988-89

District	State Portion	Local Portion	Total
Appoquinimink	$20,596	$ 6,507	$27,104
Brandywine	22,117	11,357	33,475
Christina	21,875	10,900	32,776
Colonial	22,104	11,538	33,642
Red Clay	22,341	11,439	33,781
Caesar Rodney	21,442	8,654	30,096
Capital	22,511	8,424	30,936
Lake Forest	20,885	6,869	27,754
Milford	21,502	6,899	28,401
Smyrna	21,361	6,926	28,287
Cape Henlopen	21,999	10,818	32,818
Delmar	21,052	5,979	27,031
Indian River	21,134	9,034	30,168
Laurel	20,746	6,610	27,356
Seaford	21,095	8,386	29,481
Woodbridge	20,815	6,215	27,031
Mean of Districts	$21,473	$8,534	$30,009
Standard Deviation	$ 592	$2,005	$ 2,500
Coefficient of Variation	.0276	.2349	.0833
Range (Highest - Lowest)	$ 1,915	$5,559	$ 6,750
Ratio (Highest / Lowest)	1.0930	1.9298	1.2497

Source: Statewide computerized personnel file for 1988-89.

Table 16

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(Teachers Paid From State & Local Funds Only)

1989-90

District	State Portion	Local Portion	Total
Appoquinimink	$21,542	$6,706	$28,248
Brandywine	23,287	12,229	35,517
Christina	22,964	11,642	34,606
Colonial	23,408	12,389	35,798
Red Clay	23,282	11,999	35,281
Caesar Rodney	22,950	8,807	31,757
Capital	23,667	8,588	32,255
Lake Forest	21,486	7,685	29,171
Milford	22,964	8,433	31,398
Smyrna	22,255	7,810	30,066
Cape Henlopen	23,115	11,581	34,696
Delmar	22,837	7,659	30,497
Indian River	22,586	9,496	32,082
Laurel	21,319	6,675	27,995
Seaford	22,264	9,098	31,363
Woodbridge	21,804	6,702	28,507
Mean of Districts	$22,608	$9,219	$31,827
Standard Deviation	$ 702	$2,023	$ 2,602
Coefficient of Variation	.0311	.2194	.0818
Range (Highest - Lowest)	$ 2,348	$5,714	$ 7,803
Ratio (Highest / Lowest)	1.1101	1.8560	1.2787

Source: Statewide computerized personnel file for 1989-90.

Table 17

ADJUSTED AVERAGE TEACHER SALARY BY DISTRICT
SALARIES ADJUSTED FOR DIFFERENCES IN TRAINING & EXPERIENCE
(ALL SOURCES OF FUNDS)

1983-84 through 1989-90

District	Adjusted Average Teacher Salary						
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$18,972	$22,024	$23,496	$26,641	$28,008	$29,154	$30,558
Brandywine	24,799	26,055	27,896	30,000	31,206	33,330	35,360
Christina	24,251	25,979	27,286	29,290	31,657	33,178	35,170
Colonial	24,180	25,484	27,178	29,188	31,238	33,335	35,025
Red Clay	24,621	25,824	27,688	29,338	31,434	32,584	34,953
Caesar Rodney	18,974	23,276	24,856	28,650	29,910	31,140	32,103
Capital	19,942	22,588	24,441	27,404	29,284	30,639	31,784
Lake Forest	18,482	21,613	23,108	25,228	26,533	29,403	31,703
Milford	19,100	21,835	23,255	27,017	28,298	29,258	31,842
Smyrna	18,258	21,229	22,488	26,957	28,156	29,350	31,629
Cape Henlopen	20,002	23,005	24,039	27,447	30,705	32,080	34,343
Delmar	18,350	21,234	22,900	26,384	27,469	28,398	31,098
Indian River	19,419	21,689	23,017	26,091	29,038	31,741	33,135
Laurel	18,694	21,850	23,591	26,343	28,143	29,425	30,924
Seaford	19,307	21,591	22,910	26,457	28,014	30,993	32,753
Woodbridge	18,530	21,630	23,258	25,945	27,449	28,756	30,444
Mean of Districts	$20,368	$22,932	$24,462	$27,399	$30,798	$30,798	$32,676
Standard Deviation	$ 2,417	$ 1,766	$ 1,857	$ 1,400	$ 1,683	$ 1,683	$ 1,696
Coefficient of Variation	.1187	.0770	.0759	.0511	.0546	.0546	.0519
Range (Highest - Lowest)	$ 6,541	$ 4,826	$ 5,408	$ 4,772	$ 4,937	$ 4,937	$ 4,916
Ratio (Highest / Lowest	1.3583	1.2273	1.2405	1.1892	1.1739	1.1739	1.1615

Sample Calculation for 1983-84:

$$\frac{\text{Brandywine State Salary (Table 10)}}{\text{Appoquinimink State Salary (Table 10)}} = \frac{\$16,273}{\$14,113} = 1.1531$$

1.1531 X (Appoquinimink Average Total Salary, Table 23) = 1.1531 X $16,454 = $18,972

The Brandywine School District paid the highest total salary among the sixteen regular districts in each of the seven years studied except 1987-88. In most of those years the average State salary for Brandywine was also the highest. This means that a portion of the disparity in salaries results from differences in the average training and/or experience of teachers in the various districts. To compensate for that difference, the average State salary paid in the district with the highest total salary was divided by the State salary for each other district in that same year. The result was then multiplied by the average total salary in that district in the same year in order to obtain the adjusted average salary. Thus, the data in Table 17 project an average total salary in each district in each of the last seven years if the mix of training and experience of its staff had been the same as that in the highest paying district. The data are estimates but indicate, for example, that the salary differentials are actually not as great as those presented in Tables 10 through 16 or 24 if the training and experience factors are considered. The analysis indicates the following:

1. The range of average salaries was $6,541 in 1983-84 after adjustment for training and experience. By 1989-90, the difference was reduced to $4,916. Thus, the disparity closed by $1,625.

2. Despite the fact that the average adjusted salary increased statewide by $12,308 ($32,676 - $20,368) from 1983-84 to 1989-90, the standard deviation among the sixteen districts was reduced by $721 ($2,417 - $1,696) in the same period.

3. The coefficient of variation was reduced from about 11.9 percent to about 5.2 percent. Thus, the typical district average salary now varies by plus or minus 5.2 percent from the mean for all districts.

SUMMARY

Based upon data and analyses presented in this report, it is clear that the new equalization statute has produced a number of desirable effects; the findings may be summarized as follows:

1. State funding for equalization purposes has increased by about $21.5 million over the six year period under the new statute, a 276 percent increase over funding provided in 1983-84.

2. The increased funding is being provided in large measure to the "low-wealth" school districts. For example, the Caesar Rodney School District qualified for $2.6 million more in 1989-90 than it received under the old statute in 1983-84.

3. All regular school districts in Kent and Sussex County, as well as the Appoquinimink School District, have passed current expense tax referenda beginning in 1983-84 in order to qualify for increased State aid. Referenda approved through January 1990 will add about $9.5 million to local revenues in these twelve districts. These rate increases will contribute an additional 95 percent in local revenues over those available in 1983-84. Thus, the new equalization statute has clearly met one of its primary objectives, i.e., raising the local tax effort among the lower paying districts in the State.

4. The total amount of money available from the combination of local tax revenues and State equalization has become more equalized among the various districts, on a per unit basis. For example, in 1983-84 the Red Clay District had $17,640 per unit available while Caesar Rodney had only $4,604 per unit, a ratio of 3.83 to 1.00. Six years later, in 1989-90, the range had been reduced from $27,963 in Brandywine to $16,028 in Appoquinimink, a ratio of 1.74 to 1.00.

5. Total current expenses per unit from all sources of revenue were changed less by the new equalization law than were the other variables studied. A few "outlier" districts still cause a large range in current expenditures per pupil. However, the data do indicate some reduction in the disparity in expenditures. In 1983-84, the coefficient of variation was 13.5 percent. That statistic had been reduced to 9.0 percent by 1989-90.

6. Average teachers' salaries are more nearly equal among the sixteen regular districts than they were prior to the implementation of the new equalization law. Average local supplements in many downstate districts increased by $4,441 to $7,856 from 1983-84 to 1989-90. During the same period, the average local salary increase in Brandywine was $3,546.

7. If adjusted for differences in the training and experience of the staff in each district, the difference in the total average salary paid by the highest paying district to the lowest paying district declined from $6,541 to $4,916 from 1983-84 to 1989-90. The coefficient of variation was halved from 11.9 percent in 1983-84 to 5.2 percent in 1989-90.

Thus, on all variables analyzed, the disparities among the sixteen regular districts have been reduced from 1983-84 when the new equalization statute was enacted.

The major negative effect of the new statute appears to be the difficulty that districts have had in projecting equalization revenues. The "district wealth" is measured on the basis of full value of real estate and number of units of pupils enrolled in the year of the allocation rather than on similar data for the prior fiscal year as was the case with the earlier statute. Furthermore, the new formula is particularly sensitive to changes in the assessed value and full value of real estate in each district and to relative shifts of units among districts. This has lead to two problems:

1. There have been major shifts in the allocation of equalization funds among the districts as full values of real estate change or as the percentage of units in a district change. Districts can lose significant amounts of State funds, that have been committed to salaries and other long-term obligations, with no way to replace the loss of funds.

2. Districts have had difficulty in projecting the tax rate needed to qualify for their full State entitlement of equalization. A number of districts have held referenda and established a tax rate that they believed sufficient to qualify for full equalization only to find that a shift in relative full value of real estate or the number of units of pupils enrolled in the subsequent year left them a few percentage points too low.

These problems are exaggerated in years when countywide reassessment has occurred or when the assessment to sales price studies are conducted.

A second problem with the current formula also occurred as a result of the assessment to sales price study. Full values in some districts increased dramatically and therefore caused the effort index in other districts to increase. This has produced a lack of incentive for districts to increase their local tax effort.

APPENDIX

Table 18

SEPTEMBER ENROLLMENTS BY DISTRICT
1983-84 through 1989-90

District/Program	September Enrollment						
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	2,111	2,148	2,109	2,152	2,189	2,250	2,354
Brandywine	10,963	10,768	10,774	10,929	10,983	11,027	10,853
Christina	14,341	14,642	15,033	15,386	15,721	16,245	16,798
Colonial	9,281	9,230	9,294	9,248	9,161	9,197	9,264
Red Clay	12,966	13,029	13,173	13,406	13,770	13,776	13,948
Caesar Rodney	4,757[a]	4,758[a]	4,901[a]	4,800[a]	4,847[a]	4,904[a]	4,912[a]
Capital	5,437	5,488	5,556	5,748	5,927	5,978	6,190
Lake Forest	3,106	3,067	3,014	3,111	3,155	3,137	3,193
Milford	3,193	3,190	3,184	3,269	3,321	3,453	3,528
Smyrna	2,625	2,669	2,677	2,760	2,865	2,913	2,919
Cape Henlopen	3,156	3,221	3,297	3,315	3,371	3,475	3,513
Delmar	670	657	651	591	579	593	580
Indian River	5,803	5,839	5,884	6,056	6,131	6,202	6,210
Laurel	1,863	1,888	1,910	1,861	1,867	1,887	1,983
Seaford	3,126	3,128	3,143	3,200	3,255	3,208	3,267
Woodbridge	1,599	1,547	1,593	1,620	1,662	1,661	1,703
Subtotal	84,997	85,269	86,193	87,452	88,804	89,906	91,215
NCC Vo-Tech	3,086	3,148	3,239	3,379	3,276	3,241	3,152
Kent Vo-Tech	0	0	0	0	0	0	0
Sussex Vo-Tech	0	0	0	0	0	0	0
Subtotal	3,086	3,148	3,239	3,379	3,276	3,241	3,152
NCC Special Schools	1,666	1,775	1,792	1,745	1,695	1,670	1,613
Charlton	102	99	96	97	104	117	111
Kent Orthopedic	61	59	59	67	64	63	65
Kent ILC - (Kent V.T.)	0	0	30	31	43	48	48
Consortium ILC - (C. Rodney)	- [b]	- [b]	- [b]	55	46	56	56
Consortium ILC - (C. Henlopen)	86	97	105	120	118	116	110
Ennis	173	163	155	160	158	155	156
Sussex ILC - (Sussex V.T.)	0	0	0	31	41	53	56
Sussex Orthopedic	24	25	30	33	34	43	47
Subtotal	2,112	2,218	2,267	2,339	2,303	2,321	2,262
TOTAL	90,195	90,635	91,699	93,170	94,383	95,468	96,629

Source: September Enrollments for the school years 1983-84 to 1989-90.

Notes: [a] Excludes enrollments at Dover Air Force Base schools.
[b] Included in Caesar Rodney enrollment for 1983-84 through 1985-86.

Table 19

DIVISION I UNITS BY DISTRICT
1983-84 through 1989-90

District/Program	Division I Units						
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	128	132	128	131	131	130	134
Brandywine	612	610	608	619	612	612	602
Christina	792	825	859	881	894	896	924
Colonial	527	529	535	533	525	520	520
Red Clay	749	760	768	779	787	765	770
Caesar Rodney	258	265	272	264	270	270	271
Capital	295	304	309	319	325	329	338
Lake Forest	177	180	179	184	185	180	182
Milford	177	185	184	188	196	201	204
Smyrna	144	150	150	156	161	164	165
Cape Henlopen	175	181	187	190	192	199	202
Delmar	40	40	40	36	35	36	35
Indian River	324	332	334	343	347	346	349
Laurel	103	105	106	105	105	107	113
Seaford	177	180	184	187	192	183	184
Woodbridge	91	94	97	99	101	98	100
Subtotal	4,769	4,872	4,940	5,014	5,058	5,036	5,093
NCC Vo-Tech	276	270	268	271	261	254	246
Kent Vo-Tech	37	33	27	27	24	24	24
Sussex Vo-Tech	40	36	35	35	33	33	32
Subtotal	353	339	330	333	318	311	302
NCC Special Schools	231	247	254	251	249	245	240
Charlton	17	16	16	17	18	20	19
Kent Orthopedic	11	10	10	12	12	12	11
Kent ILC-(Kent V.T.)	0	0	3	6	8	9	9
Consortium ILC-(C. Rodney)	-(a)	-(a)	-(a)	7	5	7	5
Consortium ILC-(C.Henlopen)	10	12	14	17	17	17	15
Ennis	30	29	27	28	29	28	29
Sussex ILC-(Sussex V.T.)	0	0	0	4	8	10	11
Sussex Orthopedic	4	4	5	5	6	7	9
Subtotal	303	318	329	347	352	355	348
TOTAL	5,425	5,529	5,599	5,694	5,728	5,702	5,743

Source: September Unit Allotment for the school years 1983-84 to 1989-90.

Note: (a)Included in Caesar Rodney units for 1983-84 through 1985-86.

Table 20

REAL ESTATE TAX RATES FOR CURRENT OPERATIONS
(Based Upon $100 Assessed Value)

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ .816	$ .816	$ .219	$ .315	$ .315	$ .315	$ .315
Brandywine	1.585	1.585	.468	.468	.468	.567	.567
Christina	1.585	1.585	.468	.468	.556	.556	.556
Colonial	1.585	1.585	.468	.468	.468	.468	.468
Red Clay	1.585	1.585	.468	.468	.468	.468	.468
Caesar Rodney	.750	1.115	1.115	1.255	.404	.480	.480
Capital	1.200	1.400	1.400	1.500	.524	.630	.630
Lake Forest	.900	1.100	1.100	1.100	.343	.517	.517
Milford							
Kent County Portion	.825	.825	.825	1.170	.365	.365	.365
Sussex County Portion	.825	.825	.825	1.170	1.170	1.170	1.170
Smyrna							
New Castle Portion	.880	1.080	.320	.320	.320	.345	.345
Kent County Portion	.880	1.080	1.080	1.330	.430	.575	.575
Cape Henlopen	.690	.790	.790	1.090	1.230	1.230	1.280
Delmar	.880	.880	.880	1.100	1.100	1.100	1.100
Indian River	.415	.615	.615	.765	.915	1.065	1.065
Laurel	.650	.650	.880	1.030	1.030	1.030	1.030
Seaford	.770	.770	.900	1.030	1.110	1.110	1.110
Woodbridge							
Kent County Portion	.620	.620	.870	1.120	.310	.310	.310
Sussex County Portion	.620	.620	.870	1.120	1.120	1.120	1.120

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year from 1983-84 through 1989-90.

Table 21

CAPITATION TAX RATES FOR CURRENT OPERATIONS

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Brandywine	-	-	-	-	-	-	-
Christina	-	-	-	-	-	-	-
Colonial	-	-	-	-	-	-	-
Red Clay	-	-	-	-	-	-	-
Caesar Rodney	2.00	7.00	7.00	12.00	12.00	12.00	12.00
Capital	-	-	-	-	-	-	-
Lake Forest	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Milford	9.90	9.90	9.90	9.90	9.90	9.90	18.90
Smyrna	-	-	-	-	-	-	-
Cape Henlopen	-	-	-	-	-	-	-
Delmar	4.00	4.00	4.00	10.00	10.00	10.00	10.00
Indian River	5.00	7.00	7.00	7.00	7.00	7.00	7.00
Laurel	8.80	8.80	14.30	14.30	14.30	14.30	14.30
Seaford	11.00	11.00	15.50	20.00	20.00	20.00	20.00
Woodbridge	7.70	7.70	7.70	7.70	7.70	7.70	7.70

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year 1983-84 through 1989-90.

Table 22

CURRENT EXPENSE TAXES COLLECTIBLE BY DISTRICT
(Includes Real Estate & Capitation Taxes)

1983-84 through 1989-90

District	Fiscal Year 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$ 515,591	$ 564,506	$ 545,140	$ 818,271	$ 852,033	$ 905,911	$ 973,331
School Tax District	(43,155,514)	(44,469,391)	(48,940,735)	(49,270,616)	(51,409,343)	(53,961,177)	(56,394,678)
Brandywine	9,777,168	10,154,950	10,959,563	10,814,633	11,316,637	14,510,776	15,183,414
Christina	12,561,395	13,141,701	14,822,359	15,279,227	18,757,209	19,938,765	21,155,569
Colonial	8,579,303	8,744,541	9,504,276	9,516,166	9,744,374	10,053,094	10,499,546
Red Clay	12,237,648	12,428,199	13,654,537	13,660,590	14,241,777	15,070,856	15,446,448
Caesar Rodney	608,123	977,038	997,491	1,193,932	1,316,795	1,565,677	1,590,125
Capital	1,998,647	2,403,699	2,486,813	2,705,204	2,990,895	3,908,339	4,128,305
Lake Forest	535,376	657,664	671,983	664,050	729,183	1,071,164	1,105,707
Milford	740,992	750,418	770,290	1,079,779	1,122,722	1,174,287	1,272,284
Smyrna	503,802	651,286	682,555	807,548	876,433	1,144,378	1,140,771
Cape Henlopen	1,883,561	2,309,560	2,462,660	3,558,193	4,266,082	4,626,116	5,100,452
Delmar	164,579	171,446	175,488	236,084	252,898	253,953	258,457
Indian River	1,658,959	2,579,153	2,778,969	3,555,656	4,523,494	5,596,734	5,813,137
Laurel	331,573	335,158	484,349	591,181	602,804	614,009	644,033
Seaford	810,144	817,660	1,010,958	1,265,737	1,382,789	1,405,864	1,459,403
Woodbridge	293,958	299,772	414,733	520,533	535,157	554,517	587,830
Total Reg Districts	$53,200,819	$56,986,751	$62,422,164	$66,266,784	$73,511,282	$82,393,650	$86,358,812

Source: Assessments & Tax Rates, Delaware Public Schools for each fiscal year from 1983-84 through 1989-90.

Note: Table assumes 100% collection of all real estate and capitation taxes levied.

Table 23

TOTAL CURRENT EXPENDITURES
(All Sources of Funding)

1983-84 through 1988-89

District	TOTAL CURRENT EXPENDITURES					
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89
Appoquinimink	$ 5,948,045	$ 6,751,003	$ 7,593,379	$ 7,860,111	$ 8,919,898	$ 9,698,649
Brandywine	36,496,030	39,725,941	45,086,052	46,828,966	48,894,888	53,496,376
Christina	49,665,888	53,030,071	57,667,274	61,870,778	68,156,863	71,380,727
Colonial	31,479,349	32,822,445	37,460,290	37,619,689	39,943,636	42,486,736
Red Clay	48,030,731	50,638,846	56,708,550	60,463,885	62,384,579	67,820,052
Caesar Rodney[a]	11,334,954	13,195,301	15,308,867	16,691,281	17,909,020	19,688,926
Capital[b]	16,386,304	18,197,612	20,226,372	22,036,327	24,300,007	26,306,431
Lake Forest	7,947,115	9,023,603	10,001,628	10,850,298	11,466,906	12,951,138
Milford	8,161,824	8,894,640	9,978,131	10,957,963	12,060,301	13,457,302
Smyrna	6,455,906	7,674,336	8,386,706	9,461,897	9,915,421	10,546,360
Cape Henlopen[c]	10,168,589	11,592,096	12,735,799	14,541,724	16,435,831	18,106,371
Delmar	1,984,832	2,185,955	2,412,316	2,460,278	2,478,423	2,663,249
Indian River	14,686,849	16,597,351	18,357,620	20,424,761	23,127,742	25,183,887
Laurel	4,713,176	5,374,507	6,208,028	6,603,129	7,014,391	7,502,122
Seaford[d]	8,152,232	9,227,132	10,626,509	11,656,062	12,824,660	13,724,144
Woodbridge	4,341,098	4,904,978	5,399,344	5,946,085	6,539,172	7,022,233
Total Reg Districts	$265,952,922	$289,835,817	$324,156,865	$346,273,234	$372,371,738	$402,034,703

Source: Report of Educational Statistics for 1983-84 through 1988-89.

Notes: (a) Excludes Dover Air Force Base schools.
(b) Includes Kent County Orthopedic School.
(c) Includes Sussex County ILC.
(d) Includes Sussex County Orthopedic School.

Table 24

AVERAGE CLASSROOM TEACHER SALARY BY DISTRICT
(ALL SOURCES OF FUNDS)

1983-84 through 1989-90

District	Average Teacher Salary						
	1983-84	1984-85	1985-86 (a)	1986-87	1987-88	1988-89	1989-90
Appoquinimink	$16,454	$18,869	$20,425	$23,891	$25,861	$27,149	$28,268
Brandywine	24,799	26,055	27,896	30,000	31,159	33,330	35,360
Christina	23,075	24,986	26,371	28,257	30,857	32,815	34,682
Colonial	22,948	24,374	26,168	28,868	31,238	33,315	35,207
Red Clay	23,890	25,180	26,893	29,043	31,145	32,914	34,945
Caesar Rodney	16,987	20,929	22,814	27,120	28,744	30,190	31,638
Capital	18,698	21,367	23,455	27,072	29,179	31,185	32,303
Lake Forest	16,568	19,499	20,984	23,605	24,859	27,765	29,251
Milford	17,136	19,648	21,242	25,531	26,851	28,444	31,400
Smyrna	16,323	18,780	20,018	25,050	26,768	28,347	30,227
Cape Henlopen	18,489	21,411	22,819	26,369	29,893	31,909	34,089
Delmar	16,418	19,495	20,933	25,274	26,504	27,031	30,497
Indian River	16,999	19,071	20,388	24,097	27,403	30,330	32,138
Laurel	16,967	19,963	21,938	25,235	27,063	27,601	28,311
Seaford	17,148	19,269	20,706	24,598	26,343	29,561	31,314
Woodbridge	16,388	18,722	20,745	23,682	25,380	27,063	28,505
Mean of Districts	$18,705	$21,101	$22,737	$26,106	$28,078	$29,934	$31,758
Standard Deviation	$ 2,967	$ 2,490	$ 2,561	$ 2,005	$ 2,155	$ 2,309	$ 2,432
Coefficient of Variation	.1586	.1180	.1126	.0768	.0768	.0771	.0766
Range (Highest - Lowest)	$ 8,476	$ 7,333	$ 7,787	$ 6,395	$ 6,379	$ 6,299	$ 7,092
Ratio (Highest / Lowest)	1.5193	1.3917	1.3935	1.2709	1.2566	1.2330	1.2509

Source: Educational Personnel in Delaware Public Schools for the fiscal years 1983-84 through 1988-89. Data for 1989-90 were extracted from the statewide computerized personnel file.

Notes: (a) Does not include the $285 salary increase authorized by SS 1 for SB 278, which was provided statewide after these data were collected.